

Konsep Begroting 2012/15

Draft Budget 2012/15



Spesiale Raadsvergadering

Special Council Meeting

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INDEX

- **MFMA Budget Circular for the 2012/13 MFREF** White
- **Tariffs** Pink
- **Capital Budget** Green
- **Operating Budget** Yellow
- **Professional Fees, Projects, Events and Exhibitions** White
- **Division of Revenue Allocations (DORA)** Blue

MFMA CIRCULAR 58: 2012/13 Budget and MTREF

Presenters: Vuyo Mbunge & Willem Voigt | Local Government Budget Analysis, National Treasury | 25 January 2012

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



Highlights from circular 58

1. **It does not only cover just budgetary concepts** but also other accounting matters that also affects in-year reporting like the treatment of VAT on grant funding and retention monies withheld from invoices payable to contractors.
2. **Another circular is said to follow** just after the tabling of the national budget on 22 February 2012.
3. Due to the current world and local economic conditions, **revenues will be under pressure and hence all municipalities are requested to be conservative with projections** and tighten the operating expenditure.
4. **Other key focus areas per paragraph from the circular as follows:**

1.1 From the LG Expenditure Review

- Normal revenue management, eg. **accurate and reliable billings, collecting of debts, indigent management, and effective credit control, etc.**
- Pricing of services correctly, eg. **the full cost of services must be reflected in the price charged to consumers who can pay.** In effect means services to be run not at a loss and municipalities not to be over generous on subsidies and rebates.
- R&M as usual not to be marginalised at the expense of service delivery (especially service delivery assets).
- **Spending on non-priority items** eg. travel, luxury furniture, excessive catering, plus consultants, etc.

How do we track or monitor these in the absence of detailed projections per vote?

1.2 Creation of employment opportunities

"Municipalities **should not just employ more people without any reference to the level of staffing required to deliver effective services**, and what is financially sustainable over the medium term. The municipality ought to focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate,
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Extended Public Works Programme; and implementing interns programmes to provide young people with on-the-job training.

Also by all means try to avoid significant under spending on the capital budgets.

Report on the trends of the municipality's performance against the capital budgets of the past few years and indicate current performance to the IYM.

1.3 Allocation to LG sphere

The Medium Term Budget Policy Statement 2011 indicates that over the 2012 MTEF, transfers to local government grow by R5 billion....**but most of these funds are only going to be made available in 2013/14 and 2014/15.**

This means the baseline allocations to local government for 2012/13 are set to remain largely unchanged from the amounts published in the 2011 DORA.

The final allocations to municipalities will be announced in the 2012 Division of Revenue Bill, which will be tabled by the Minister of Finance on 22 February 2012. This information will be communicated to municipalities in a further Budget Circular for the 2012/13 financial year to be issued shortly after the tabling of the National Budget.

Municipalities MUST ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2012 Division of Revenue Bill.

At this stage, municipalities are advised to use the indicative numbers for 2012/13 in the 2011 Division of Revenue Act to compile their budgets.

Under the list of funding and as per SA18, check if the totals are correct as per the 2012 DORB.

1.4 Procurement reforms and corruption

The usual SCM matters and current reforms...

2. Inflation forecasts

Municipalities are advised to budget for a 5 per cent cost-of-living increase adjustment, to be implemented with effect from July 2012.

Compare salary increases to this and source reasons for variances.

3. Revising rates, tariffs and other charges

When municipalities revise their rates, tariffs and other charges for their 2012/13 budgets and MTREF, they **need to take into account the labour and other input costs of services** provided by the municipality or entity, the need to ensure

financial sustainability. Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

Compare the tariffs increases to the 6% and source reasons for variances if found.

3.1 NERSA process to approve tariffs

If NERSA only concludes its final determination for a municipality after 15 March, the municipality is not obliged to implement NERSA's final determination with effect from 1 July of the current year.

unless the Minister on good grounds approves otherwise. It is proposed that the only 'good grounds' that the Minister of Finance will consider for requiring compliance with a final determination issued by NERSA after 15 March, is where NERSA can show that a municipality has failed to: (criteria provided, we must know the 3 requirements)

Where a municipality can demonstrate that it has complied with the criteria and that NERSA did not issue a final determination before 15 March 2012, the municipality will be entitled to use the tariffs for 2012/13 set out in its original application to NERSA that must have been submitted by 30 January 2012.

Determine if the municipality did comply and the date NERSA concluded on the process.

3.2 Eskom bulk tariff increases

The Eskom price of bulk electricity supplied to municipalities will increase by 27.06 per cent on 1 July 2012.

Municipalities are urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective and ensure continued financial sustainability.

(NERSA formula is supported by NT, see circular and NERSA will be issuing its guideline tariff increase for municipalities in due course.

Check the average increase of electricity to be in line with this rate of 27.06%.

3.3 Introduction of inclining block tariffs (IBT) for electricity

National Treasury supports the introduction of IBTs for electricity by municipalities. *(but with noting all the conditions...)*

A municipality must structure its IBT tariff according to its own specific circumstances and ensure that it provides the necessary motivation and information to NERSA in its tariff application.

In this regard, municipalities need to pay careful attention to determining an appropriate level of cross-subsidisation between the different IBT blocks given the profile of its customer base, and also have regard to the price elasticity of the demand for electricity.

Determine if the municipality makes use of block tariffs and if cross-subsidisation is in place.

3.4 Water and sanitation tariffs must be cost-reflective

Municipalities are reminded to review the level and structure of their water and sanitation tariffs carefully with a **view to ensuring:**

Water and sanitation tariffs are on aggregate fully cost-reflective –

including the bulk cost of water, the cost of maintenance and renewal of purification/treatment plants and network infrastructure, and the cost of new infrastructure;

All municipalities should aim to have appropriately structured, cost-reflective water and sanitation tariffs in place by 2014.

Municipalities **must put in place an appropriate strategy to limit water losses to acceptable levels.**

In this regard municipalities must ensure that water used by its own operations is **charged to the relevant service, and not simply attributed to water 'losses'.**

Municipalities not already calculating and reporting non-revenue water in accordance with the International Water Association (IWA) standards as required by the Department of Water Affairs (DWA) should contact DWA for assistance in this regard.

Mainly cost reflective tariffs, Distribution losses and Internal Charges. Distribution losses are monitored with the ratios from LG Accounting and we must determine if our municipality is using Internal Chg's or not.

3.5 Solid waste tariffs

Municipalities should aim to have appropriately structured, **cost-reflective solid waste tariffs in place by 2015.** The tariffs for solid waste management must take into account that it is **good practice to maintain a cash-backed reserve to cover the future costs of rehabilitating landfill sites.**

Municipalities are encouraged to explore alternative methodologies to manage solid waste, including recycling and incineration in plants that use the heat energy to generate electricity.

Mainly cost reflective tariffs and whether municipality have recycling projects and also cash baking reserves for the rehabilitation of landfill sites.

4. Funding choices and management issues

Given the on-going economic pressures referred to in section 1 above, ***the revenue side of municipal budgets will continue to be constrained, so municipalities will again need to make some very tough decisions on the expenditure side*** this year.

Priority ought to be given to: (list provided)

Municipalities must also ensure that their capital budgets reflect consistent efforts to address the backlogs in basic services and the renewal of the infrastructure of existing network services.

Check to what extent municipality budgeted for overtime, travelling, workshops, venues, overseas travel, etc. Analyse the capital budget to determine how much allocate to address backlogs.

4.1 Eliminating non-priority spending

Municipalities must pay special attention to controlling unnecessary spending on nice-to-have items and non-essential activities. The following examples of non-priority expenditure have been observed, and need to be eliminated: (list provided)

Same as under paragraph 1.1.

4.2 Three-year and one-year capital appropriations

To facilitate ***the delivery of large capital projects***, section 16(3) of the MFMA allows a ***municipality to appropriate capital budgets for three financial years***, i.e. the budget year and the following two years of the MTREF.

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single-year expenditure' sections on Tables A5A and A5.

To facilitate the tracking of past multi-year appropriations in the preparation of the new budget the 'multi-year expenditure' section of Table A5A has been changed for this purpose. See/Explain:

Check if your municipality completed this sheet correctly and if it is the new version and check if the municipality had indeed prepared a multi-year capital budget.

4.3 Revaluations in terms of GRAP 17 and the treatment of depreciation in the budget

National Treasury has examined the budgeting and accounting treatment of depreciation resulting from the application of the 'revaluation model' to assets in terms of GRAP 17 and ***determined that including such depreciation in the***

Budgeted Statements of Financial Performance artificially inflates the municipalities' actual depreciation and distorts the surplus/(deficit) calculation.

Therefore municipalities that have chosen the 'revaluation model' when implementing GRAP 17 must exclude the depreciation resulting from the revaluation of PPE when preparing their budgets and calculating any tariff increases.

To facilitate this, the depreciation detail required on Supporting Table SA1 has been modified. See/Explain:

The 'Total Depreciation and asset impairment' taken through to Table A4 excludes 'Depreciation resulting from the revaluation of PPE' associated with the adoption of the 'revaluation model' with the implementation of GRAP 17.

The depreciation related to the 'cost model' of assets will thus still be taken through to Table A4 (Budgeted Statement of Financial Performance).

As regards the treatment on the Statement of Financial Position: 'Depreciation resulting from the revaluation of PPE' must be debited against the 'Revaluation reserve account'.

First check if the municipality completed the correct version of the A-Schedules eg. version 2.4 which contain the new changes. Then determine which method was used to revalue PPE and check the surplus or deficit figures. Depreciation due to revaluation should be extracted from the total amount for depreciation.

4.4 Cash backing provided in capital replacement reserves

Each municipality needs to develop a strategy to fund infrastructure (both new and replacement) that takes into account internally generated funds, borrowing, development charges, transfers and any other relevant source of capital funding.

A municipality's capital replacement reserve must reflect the accumulated provision of internally generated funds designated to replace aging assets – it must therefore be fully cash-backed.

Each municipality needs to develop a policy providing for an appropriate level of cash-backing in its capital replacement reserve for the replacement of assets.

Check if the municipality has a long-term financial plan which might include a section on the funding of infrastructure, if not maybe a policy. Check if the CRR is cash backed, e.g. what-ever amount is in the CRR should at least be in the cash and cash equivalents. Check if municipality have a cash-backing policy.

4.5 Budget and accounting treatment of VAT related to conditional grant expenditures

The accounting treatment of VAT in relation to conditional grant expenditures is dealt with in the VAT Guide 419.

The discussion below deals only with the issues and accounting treatment arising from the 'own revenue' provision in MFMA Circular 48, namely:

- i. How municipalities budget for conditional grants and the reclaimed VAT amounts?
- ii. How municipalities report on their expenditure performance against conditional grant allocations and the impact this has on the calculation of 'unspent' amounts that have to be returned to the National Revenue Fund?
- iii. How municipalities record the reclaimed VAT related to conditional grant expenditures in their Annual Financial Statements?

In addressing these issues, ***the point of departure is that ALL conditional grant allocations in the Division of Revenue Act are VAT inclusive***, i.e. national government has budgeted to pay the VAT inclusive price of the goods and services purchased by municipalities using conditional grant funds.

A municipality must show its full capital conditional grant allocations reflected in the DoRA under 'transfers and grants – capital' on Tables A2, A3, A4 and A5, so as to facilitate proper tracking of these allocations (i.e. a municipality must not split the capital conditional grants revenue up into 'capital' and 'operational' components in the Budgeted Statement of Financial Performance and Capital Budget);

A municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

A municipality must report the VAT inclusive expenditure against ALL conditional grants for purposes of DoRA. If they fail to do so, the reclaimed input VAT will reflect as 'unspent' and the municipality will be expected to return such 'unspent' funds to the National Revenue Fund.

The accounting treatment of conditional grant spending in order to give effect to the 'own revenue' provision in MFMA Circular 48, **general ledger entries are provided to assist**.

Based on the above transaction, the input VAT that is reclaimed would ultimately form part of the municipality's cash and cash equivalents, which is a source of 'internally generated funds' that the municipality takes into consideration when compiling future budgets.

As a matter of good practice, municipalities should use these internally generated funds to either further fund their capital budget or to fund the repairs and maintenance of assets, especially those built using conditional grants.

Check if the municipality are budgeting correctly for the grant spending, if not clear determine the current practice.

4.6 Accounting treatment of retention fees and conditional grant funded projects

The issue of ***the accounting treatment of retention fees related to projects funded by conditional grants*** has arisen due to the impact the mismanagement of the practice has on:

- i. The level of conditional grant spending a municipality reports in terms of DoRA;
- ii. The impression that the 'retention fees' are unspent conditional grant funds which must be returned to the National Revenue Fund; and
- iii. The treatment of such funds when a municipality applies for the rollover of unspent conditional grant funds at the end of a financial year.

The correct accounting treatment of 'retention fees' (before they are paid) is shown **with the entries in the general ledger**.

When reporting on conditional grant spending, the municipality must report on the total value of the invoice due (including any retentions). This is because in accrual accounting the full invoice is regarded as expenditure incurred; it is only payment that has been delayed.

4.7 Districts transferring funds to local municipalities

The local government equitable share and many of the conditional grants are paid to municipalities in line with the *legal allocation of powers and functions* and not to the municipality that may actually be performing a particular basic service (water, electricity, sewerage and refuse removal).

Section 28 of the 2011 Division of Revenue Act provides that each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction (these transfers must be detailed on Table SA21, and reflected under 'transfers and grants' on Table A4).

Check to what extent grant funding goes via the District Municipalities. Thought was changed to go directly to LMs.

4.8 Benefits to mayors and councillors

regarded as an *irregular expenditure* and the municipality must recover that remuneration from the political office bearer or member.

The remuneration referred to above includes

- i. any bonus, bursary, loan or advance; and
- ii. any other benefit such as:
 - the municipality giving or allocating laptops, notebooks, iPads or other gadgets to councillors and Mayors,
 - cell phone allowances in excess of the limits set in the Public Office Bearers Act; and more, really just about good governance.

Through the councillor remuneration exercise try to determine what benefits councillors receive, otherwise enquire from the municipality.

4.9 Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. **Mayor's discretionary funds and similar discretionary budget allocations** – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourages them (refer to MFMA Circular 51).
2. **Unallocated ward allocations** – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. **New office buildings** – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. **Virement policies of municipalities** – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. **Providing clean water and managing waste water** – Municipalities are reminded to include a section on 'Drinking water quality and waste water management' in their 2012/13 budget document supporting information (refer to MFMA Circular 54).
6. **Renewal and repairs and maintenance of existing assets** – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the benchmarks set out in MFMA Circular 55.
7. **Budgeting for an operating deficit** – Over the medium term, a municipality should budget for a moderate surplus on its Budgeted Statement of Financial Performance so as to be able to contribute to the funding of the Capital Budget. If the municipality's operating budget shows a deficit it is indicative that there are financial imbalances that need to be addressed (refer to MFMA Circular 55).
8. **Credit cards and debit cards linked to municipal bank accounts are not permitted** – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01

September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).

9. Municipal financial management (IT) systems – If a municipality is considering replacing or extending its financial management (IT) system, before it goes out to tender it must consult with the National Treasury in accordance with the process set out in MFMA Circular 57.

Check the current practises of the municipality against this list and report where still non-compliant.

5. Conditional transfers to municipalities

As indicated above, National Treasury will issue a further Budget Circular for the 2012/13

financial year shortly after the tabling of the National Budget on 22 February 2012. **This**

Circular will deal with any new conditional grant issues and processes related to the management of conditional grants.

5.1 Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Accounting treatment of conditional grants – Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.

2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at:
<http://www.treasury.gov.za/legislation/mfma/guidelines/default.aspx>.

3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:

Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions (see paragraph 4.5 above, in this regard).

4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may

proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).

5. Pledging of conditional grant transfers – the 2012 Division of Revenue Bill will contain a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2014/15. The process of application as set out in MFMA Circular 51 remains unchanged.

6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.

7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the National Treasury approved and verified primary banking details would be used for effecting transfers.

Check the current practices of the municipality against this list and report where still non-compliant.

6. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.4 of Schedule A1 (the Excel Formats). This version incorporates substantial changes (see Annexure A). **Therefore ALL municipalities MUST use this version for the preparation of their 2012/13 Budget and MTREF to be tabled on 31 March 2012.**

Check if your municipality submitted the budget schedules in the correct form, eg. version 2.4.

6.1 All municipalities must prepare budgets in accordance with the regulations

Municipalities are reminded that the regulations apply to all municipalities and municipal entities as from 1 July 2009. **All municipalities and municipal entities must prepare annual budgets, adjustments budgets and in-year reports for the 2012/13 financial year in accordance with the Municipal Budget and Reporting Regulations.**

Check if your municipality submitted the budget schedules in the correct form, eg. A-Schedules, MBRR formats.

6.2 The Dummy Budget Guide

To assist municipalities with the preparation of their budget documents, **National Treasury has issued a Dummy Budget Guide, consisting of the following four components:**

- 1. The MFMA Dummy Budget Guide**
- 2. The Annual Budget of Batho Pele City – the Annexure to the Guide**
- 3. The Schedule A1 for Batho Pele City – the ‘Excel’ budget format schedule**
- 4. The Schedule A1 Graphs and Figures Template.**

The Annual Budget of Batho Pele City is intended to be a template that municipal officials can use as a basis and guide for producing their own municipality's budget documents.

The Guide and associated templates and documents can be downloaded from:
<http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>

Note that National Treasury will be re-issuing all the above Dummy Budget Guide materials in due course so that they align to the changes that have been introduced by Version 2.4 of the Schedule A1.

For noting but PT officials can use it to assist with better understanding of how the Budget Schedules are put together.

6.3 Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, **the budget documents or Schedule A1 please direct your enquiries as follows:**

Western Cape	Vuyo Mbunge Kevin Bell	012-315 5661 012-315 5725	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za
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6.4 End to the phasing in of formats and tables

This will be the third year that all municipalities are required to prepare their annual budgets in accordance with the Municipal Budget and Reporting Regulations. **National Treasury therefore expects all municipalities to provide a complete set of information in their annual budget tables, as well as the supporting tables (Schedule A1).**

NT and PTs, will carry out a compliance check and where municipalities have not provided complete information, the budgets will be referred back to the municipalities, and an appropriate letter will be addressed to the Mayor and municipal manager.

Municipal managers are reminded that the **annual budget must be accompanied by a 'quality certificate'** in accordance with the format set out in item 27 of Schedule A in the Municipal Budget and Reporting Regulations.

Check if municipality submitted the budget in the MBRR formats, A-Schedules and if Quality Certificate is submitted.

6.5 Consolidated budgets and reports for municipalities with entities

A municipality that has one or more municipal entities is required to produce:

An annual budget, adjustment budgets and monthly financial statements for the parent municipality in the relevant formats;

Municipalities are reminded, that with effect from 1 July 2011, municipalities that have municipal entities must submit their consolidated annual budget, consolidated adjustment budgets and consolidated quarterly financial information to the National Treasury Local Government Database.

In addition, the Schedule A1 that the municipality submits to National Treasury must be the consolidated budget for the municipality (plus entities) and not the budget of the parent municipality.

Check if municipality has entities, remember only where have the CONTROL eg. more than 50% of voting powers or shareholding. Where the case these requirements apply for both annual budget and IYMs.

6.6 Application of regulations to municipal entities

All municipal entities that provide normal municipal-type services (e.g. water, electricity, refuse removal, etc.) **must comply with Chapter 3 of the Municipal Budget and Reporting Regulations**. Municipalities that have entities that must comply with Chapter 3 of the regulations must produce the **consolidated tables** prescribed in Schedule A of the regulations. (**repeat, covered above in previous 6.5**)

Municipalities that have entities that do not provide normal municipal services or where budgeted amounts are immaterial in relation to the parent municipality's budget and only comprise of funds transferred from the parent municipality may apply to National Treasury for an exemption in respect of those entities.

Applications must be sent to Jan Hattingh (e-mail: jan.hattingh@treasury.gov.za) by 01 March 2012. National Treasury will inform municipalities in writing on the outcome of these applications by 15 March 2012.

6.7 Municipal budgets and internal charges

This issue has been addressed extensively in MFMA Circulars 48 and 55. It has been noted that certain municipalities **are still including internal charges on their budgets, monthly reports and submissions to the Local Government Database, thus overstating their revenues and expenditures.**

To eliminate this bad practice, **National Treasury will refer all 2012/13 budgets, monthly financial statements and Local Government Database returns that include internal charges back to municipalities for correction.**

Repeat, check if current practice by the municipality and it needs further discussion with linkages to cost reflective tariffs and own consumption of water and electricity.

6.8 Distinguishing between cash and non-cash transfers and grants

A municipality can make cash 'transfers and grants' or non-cash 'transfers and grants' (often referred to as in-kind donations/grants) to organisations and individuals.

To facilitate more accurate analysis of the municipality's cash flow and financial position detail has been introduced on Supporting Tables SA1 and SA21 to reflect the cash and non-cash transfers and grants separately.

Note that:

The targeted provision of free basic services to indigent households must be treated as a non-cash transfer and grant;

Both cash and non-cash transfers and grants must be taken through to the Budgeted Statement of Financial Position on Table A4; and

Only the cash transfers and grants must be taken through to the Budgeted Cash Flow on Table A7.

Check if current practice by the municipality and check against this requirements.

6.9 The cost of free basic services versus the revenue cost of free services

On Table A10 municipalities are required to provide information on (i) the estimated cost of free basic services and (ii) the estimated revenue cost of free services. To ensure consistent reporting please note the following:

1. The estimated cost of free basic services:

- Covers only the free basic services according to national policy, i.e. 6 kl water, 50 kWh electricity, free sewerage and free weekly refuse removal;
- Must be the actual cost to the municipality and not the revenue cost to the municipality of providing these services;

- Includes the actual cost to the municipality of providing the free basic services to all households (which would be reflected as 'revenue foregone' on SA1); and
- Includes the actual cost to the municipality of providing free basic services to targeted households (which would be reflected as 'transfers and grants' on SA21).

2. The estimated revenue cost of free services:

- Covers all rates rebates, exemptions and discounts given to households and other customer groups either in general or specifically;
- Covers all free services or service discounts given to households and other customer groups in relation to services for which the municipality normally charges;
- Must be the revenue cost to the municipality of providing these rebates, discounts and free services;
- Includes the revenue cost to the municipality of providing the free basic services to households according to national policy; and
- Must not include the cost of debt write-offs.

The purpose of this information is to enable the council and municipality to get an understanding of the impact that 'discounts' and 'free services' have on the municipality's revenues, and therefore tailor its 'social package' appropriately, taking into consideration the equitable share funds provided to subsidise the provision of free basic services.

It also facilitates analysis of which customer groups benefit from a municipality's 'social package'.

Check if current practice by the municipality and check against this requirements.
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6.10 Completion of service delivery information on Table A10

Table A10 is becoming an increasingly important source of information on actual service delivery and service delivery backlogs. **A municipality that is the designated service authority for a particular service MUST report on the delivery status of that service to all households within its area, irrespective of whether the service is provided by a municipal entity, another municipality or an external mechanism.**

Where a district municipality is the designated service authority and a local municipality is the actual service provider, both the district and the local municipality must report on the delivery status of that service to all households within their respective areas.

This will provide a useful cross-check, and enable National Treasury and the provincial treasuries to evaluate whether the district is passing on an equitable portion of the equitable share and conditional grants it receives.

To improve the accuracy of the information the following changes have been introduced by Version 2.4:

i. Table A10 now draws its information from Supporting Table SA9, where the information has to be entered according to service provider, namely:

- Municipal in-house services
- Municipal entity services
- Services provided by 'external mechanism' – which includes municipalities that are providing services on behalf of another municipality in terms of a service level agreement.

ii. The 'total number of households' for each service must be the same as the total number of households in the municipality as reflected on Supporting Table A9. Four checks have been introduced on Table A10 to monitor this.

iii. Municipalities must enter the actual number of households – the rounding up to '000s has been removed.

National Treasury plans to prepare a special report on this service delivery information for Parliament in the second half of 2012. It is therefore important for each municipality to ensure its information is up-to-date and accurate.

6.11 MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition of 'revenue foregone' and how it is distinguished from 'transfers and grants' is discussed in MFMA Circular 51.

2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).

3. 2012/13 MTREF Funding Compliance Assessment – All municipalities are required to perform the funding compliance assessment outlined in MFMA Funding Compliance Guideline and to include the relevant information outlined in MFMA Circular 55 in their 2012/13 budgets (refer to MFMA Circular 55).

7. Budget process and submissions for the 2012/13 MTREF

Municipalities are encouraged to continue their efforts to improve their budget processes based on the guidance provided in MFMA Circulars 10, 19, 28 and 31 as well as the new regulations. *Once more, municipalities are reminded that the IDP review process and the budget process should be combined into a single process.*

7.1 Submitting budget documentation and schedules for 2012/13

Accounting officers are reminded that: Section 22(b) (i) of the MFMA requires that **immediately after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. The deadline for such submissions is Monday, 9 April 2012.**

Section 24(3) of the MFMA, read together with regulation 20(1), requires that **the approved annual budget must be submitted within ten working days after the council has approved the annual budget.** So if the council only approves the annual budget on 30 June 2010, the final date for such a submission is Thursday, 13 July 2012, otherwise an earlier date applies.

The municipal manager must submit: **the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) in both printed and electronic format; and the draft service delivery and budget implementation plan in both printed and electronic format; and in the case of approved budgets, the council resolution.**

Municipalities are required to send electronic versions to lgdocuments@treasury.gov.za. If the budget documents are too large to be sent via email, arrangements for them to be downloaded from the municipality's website must be made with Elsabe Rossouw (email: Elsabe.Rossouw@treasury.gov.za).

Municipalities are required to send printed submissions of their budget documents and council resolution to:	For posted documents
to: For couriered documents	
Ms Linda Kruger National Treasury 40 Church Square Pretoria, 0002	Ms Linda Kruger National Treasury Private Bag X115 Pretoria, 0001

7.2 Budget reform returns to the Local Government Database for publication

For publication purposes, **municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. The old formats may not be used to submit 2012/13 budget information. All municipalities must migrate to using the aligned version of the electronic returns. All returns are to be sent to lgdatabase@treasury.gov.za.** The new aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

7.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA ***all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website.***

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>.

Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Annexure A – Changes to Schedule A1 – the 'Excel formats'

As noted above, National Treasury has released Version 2.4 of Schedule A1 (the Excel Formats). It incorporates the following changes: See table:

WEST COAST DISTRICT MUNICIPALITY

**BUDGETED TARIFFS
VAT EXCLUDED UNLESS OTHERWISE INDICATED**

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
1 AGENCY COMMISSION (NO VAT)							
Roads and Bulk Water (Maksimum of expenditure)	10%	10%		10%		10%	
Government Grants / Donations (Maksimum of expenditure)	5%	5%		5%		5%	
Donations Public Contributions (Maksimum of expenditure)	5%	5%		5%		5%	
Capital expenditure ex loans / grants / donations (Maksimum of expenditure)	5%	5%		5%		5%	
2 HOUSING - RENT (NO VAT)	per month	per month		per month		per month	
(1) Persons occupying houses prior 30 June 2007.	10 % of Salary	6 % of Salary		6 % of Salary		6 % of Salary	
(2) New lessees from 1 July 2007.							
WITHOOGTE - BLOCK 'B'							
3-Bedroom house with double garage (5)	2000.00	2000.00	-	2100.00	5.00	2205.00	5.00
3-Bedroom house with single garage (12)	1850.00	1850.00	-	1945.00	5.14	2045.00	5.14
WITHOOGTE - BLOCK 'A'							
3-Bedroom house with single garage (10)	1500.00	1500.00	-	1575.00	5.00	1660.00	5.40
3-Bedroom house without garage (16)	1250.00	1250.00	-	1315.00	5.20	1380.00	4.94
2-Bedroom house without garage (10)	850.00	850.00	-	895.00	5.29	940.00	5.03
MISVERSTAND							
3-Bedroom house with double garage (1)	2000.00	2000.00	-	2100.00	5.00	2205.00	5.00
3-Bedroom house with under cover parking (4)	1400.00	1400.00	-	1470.00	5.00	1545.00	5.10
3-Bedroom house without under cover parking (8)	1250.00	1250.00	-	1315.00	5.20	1380.00	4.94
VERGELEË							
3-Bedroom house with double garage (1)	2000.00	2000.00	-	2100.00	5.00	2205.00	5.00
3-Bedroom house with single garage (1)	2000.00	2000.00	-	2100.00	5.00	2205.00	5.00
3-Bedroom house with separate single garage (1)	1300.00	1300.00	-	1365.00	5.00	1435.00	5.13
3-Bedroom house with garage (face brick)(4)	1300.00	1300.00	-	1365.00	5.00	1435.00	5.13
2-Bedroom house without garage (3)	1100.00	1100.00	-	1155.00	5.00	1215.00	5.19
1-Bedroom house without garage (1)	850.00	850.00	-	895.00	5.29	940.00	5.03

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
BESAANSKLIP							
3-Bedroom house with garage (1)	1000.00	1000.00	-	1050.00	5.00	1105.00	5.24
SWARTLAND (VOëLVLEI)							
3-Bedroom house with garage (15)	1500.00	1500.00	-	1575.00	5.00	1655.00	5.08
3-Bedroom house with under cover parking (3)	1300.00	1300.00	-	1365.00	5.00	1435.00	5.13
3-Bedroom house (previously single quarter)	1100.00	1100.00	-	1155.00	5.00	1215.00	5.19
2-Bedroom house with garage (2)	1000.00	1000.00	-	1050.00	5.00	1105.00	5.24
2-Bedroom house without garage (2)	850.00	850.00	-	895.00	5.29	940.00	5.03
RIEBEEK-WES RESERVOIR							
3-Bedroom house with under cover parking (1)	1100.00	1100.00	-	1155.00	5.00	1515.00	31.17
1-Bedroom flat (1)	500.00	500.00	-	525.00	5.00	555.00	5.71
SINGLE QUARTERS (WITHOOGTE)							
	500.00	500.00	-	525.00	5.00	555.00	5.71
PIKETBERG							
1-Bedroom flat large (2)	310.00	310.00	-	330.00	6.45	355.00	7.58
1-Bedroom flat small (2)	260.00	260.00	-	280.00	7.69	300.00	7.14
CLANWILLIAM							
Single Quarters - Personnel	620.00	620.00	-	660.00	6.45	710.00	7.58
3 OTHER (INCLUDING VAT)							
(a) Sales : Per item							
Used containers/bins	10.00	11.00	10.00	12.00	9.09	13.50	12.50
Used grader blades	10.00	11.00	10.00	12.00	9.09	13.50	12.50
(b) Faxes / photocopies							
Private : A4 : Per copy	1.50	1.60	6.67	1.70	6.25	1.90	11.76
Private : A3	1.50	3.00	100.00	3.20	6.67	3.60	12.50
Fax : Per page							
Private (send)	1.50	1.60	6.67	1.70	6.25	1.90	11.76
Private (received)	3.50	3.70	5.71	3.90	5.41	4.30	10.26
Private E-Mail Send	3.50	3.70	5.71	3.90	5.41	4.30	10.26
Private E-Mail Received	3.50	3.70	5.71	3.90	5.41	4.30	10.26

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
OTHER (Continued)							
(c) Print of maps and photo's (one print)							
AO-Gloss paper plus print	58.00	61.00	5.17	64.00	4.92	71.00	10.94
A1-Gloss paper plus print	44.00	47.00	6.82	49.00	4.26	54.00	10.20
A2-Gloss paper plus print	30.00	31.50	5.00	33.00	4.76	37.00	12.12
A3-Gloss paper plus print	16.00	17.00	6.25	18.00	5.88	20.00	11.11
A4-Gloss paper plus print	8.00	8.50	6.25	9.00	5.88	10.00	11.11
A6-Gloss paper plus print	1.60	1.70	6.25	1.80	5.88	2.00	11.11
AO-Bond paper plus print	1.60	1.70	6.25	1.80	5.88	2.00	11.11
A1-Bond paper plus print	44.00	46.00	4.55	49.00	6.52	54.00	10.20
A2-Bond paper plus print	30.00	31.50	5.00	33.00	4.76	37.00	12.12
A3-Bond paper plus print	22.00	23.50	6.82	25.00	6.38	28.00	12.00
A4-Bond paper plus print	8.00	8.50	6.25	9.00	5.88	10.00	11.11
A5-Bond paper plus print	4.50	4.80	6.67	5.00	4.17	5.50	10.00
A6-Bond paper plus print	1.60	1.70	6.25	1.80	5.88	2.00	11.11
(d) Tender documents (per set)	120.00 -400.00	140.00 -500.00		130.00 -450.00		150.00 -500.00	
(e) Private telephone calls	per document	per document		per document		per document	
Metered							
(f) Vehicle rent (Council vehicles)	Actual cost	Actual cost		Actual cost		Actual cost	
Light delivery vehicle : Per km			-				
Front-end loader : Per hour	4.15	4.50	8.43	4.90	8.89	5.30	8.16
Crane truck : Per hour	390.00	420.00	7.69	455.00	8.33	500.00	9.89
Mercedes truck : Per hour	390.00	420.00	7.69	455.00	8.33	500.00	9.89
Tractor 4x4 : Per hour	390.00	420.00	7.69	455.00	8.33	500.00	9.89
Concrete mixer : Per hour	285.00	310.00	8.77	335.00	8.06	365.00	8.96
Crane : Per hour	295.00	320.00	8.47	350.00	9.38	380.00	8.57
(g) Labour (other departments)	500.00	540.00	8.00	585.00	8.33	635.00	8.55
Specialized : Per hour							
Craftsman : Per hour	410.00	450.00	9.76	490.00	8.89	530.00	8.16
Operator : Per hour	265.00	290.00	9.43	315.00	8.62	345.00	9.52
Worker : Per hour	210.00	230.00	9.52	250.00	8.70	270.00	8.00
(h) Sale of Property	Tender / Public	Tender / Public		Tender / Public		Tender / Public	
	Auction	Auction		Auction		Auction	

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
4. HEALTH SERVICES (INCLUDING VAT)							
1. Air Quality Control : Licensing Cost.							
Listed activities and fuel burning appliances according to legislation. License fees will be calculated by means of a calculator contained in legislation.							
2. Issuing of a health report or certificate except when requested by an Authority	130.00	140.00	7.69	150.00	7.14	160.00	6.67
3. Health surveillance during the exhumation and reburial of bodies	380.00	410.00	7.89	450.00	9.76	480.00	6.67
4. Water Quality Monitoring							
(a) All samples taken on demand (except at the request of an authority)	130.00	140.00	7.69	150.00	7.14	160.00	6.67
	per sample	per sample		per sample		per sample	
(b) With the application for a certificate of acceptability for a food premises that is not been served by a water services authority	130.00	140.00	7.69	150.00	7.14	160.00	6.67
	per monitoring session	per monitoring session		per monitoring session		per monitoring session	
(c) Where follow up samples need to be taken arising from (b) where non compliance with SANS 241 Code has been detected	130.00	140.00	7.69	150.00	7.14	160.00	6.67
	per monitoring session	per monitoring session		per monitoring session		per monitoring session	
(d) All subsequent routine bacteriological and / or chemical sampling for analysis at premises which have a certificate of acceptability.	Free of charge	Free of charge		Free of charge		Free of charge	
5. Milk monitoring at the request of suppliers of milk and milkproducts:							
(a) All samples for bacteriological or chemical analysis	130.00	140.00	7.69	150.00	7.14	160.00	6.67
	per monitoring session	per monitoring session		per monitoring session		per monitoring session	

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
HEALTH SERVICES (Continued)							
(b) In cases where there is non compliance with the provisions of the Foodstuffs, Cosmetics and Disinfectants Act 1972 (Act 54 of 1972)	130.00 per monitoring session	140.00 per monitoring session	7.69	150.00 per monitoring session	7.14	160.00 per monitoring session	6.67
6. Comments regarding milk export certificates.	130.00	140.00	7.69	150.00	7.14	160.00	6.67
7. Certificate of acceptability for food premises: Issuing of a certificate of acceptability in terms of the Regulations relating to the general hygiene requirements for food premise and transport of food: R918 / Regulations relating to milking sheds and the transport of milk: R1256							
7.1 Per application (once off payment).	130.00	140.00	7.69	150.00	7.14	160.00	6.67
7.2 Inspections performed on request under section 4.5 of R918 for removal of a prohibition on the premises or facility.	380.00	410.00	7.89	440.00	7.32	470.00	6.82
7.3 Issuing of a duplicate Certificate of Acceptability	130.00	140.00	7.69	150.00	7.14	160.00	6.67
8. Comments regarding food export certificates.	130.00	140.00	7.69	150.00	7.14	160.00	6.67
9. Health inspection at premises other than food premises, where in terms of the Businesses Act, a license must be issued	130.00 per application	140.00 per application	7.69	150.00 per application	7.14	160.00 per application	6.67
10. Issuing of certificate for the removal or destruction of food unfit for human consumption	195.00 per application	210.00 per application	7.69	225.00 per application	7.14	240.00 per application	6.67
11. Meat inspections	270.00 per hour	290.00 per hour	7.41	315.00 per hour	8.62	340.00 per hour	7.94

		TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
5 FIRE SERVICES (INCLUDING VAT)								
1. Major appliance (inclusive manpower) Rescue pumps / Aerial appliance (Standby)		400.00 per hour or part thereof	420.00 per hour or part thereof	5.00	450.00 per hour or part thereof	7.14	490.00 per hour or part thereof	8.89
2. Auxiliary appliance (inclusive of manpower) Off-road , light/heavy rescue, hazmat units (Standby)		200.00 per hour or part thereof	210.00 per hour or part thereof	5.00	225.00 per hour or part thereof	7.14	245.00 per hour or part thereof	8.89
3. Service vehicles (inclusive of manpower) LDV's and transporters (Standby)		130.00 per hour or part thereof	136.50 per hour or part thereof	5.00	145.00 per hour or part thereof	6.23	157.00 per hour or part thereof	8.28
4. Trailers and units (inclusive of manpower) Fuel/hydrant trailer , BA trailer and command unit (Standby)		60.00 per hour or part thereof	63.00 per hour or part thereof	5.00	68.00 per hour or part thereof	7.94	74.00 per hour or part thereof	8.82
5. Personnel charges (cost if additional personnel are required)(Standby)								
5.1 Senior Officer		130.00 per hour or part thereof	136.50 per hour or part thereof	5.00	147.00 per hour or part thereof	7.69	160.00 per hour or part thereof	8.84
5.2 Officers		60.00 per hour or part thereof	63.00 per hour or part thereof	5.00	68.00 per hour or part thereof	7.94	74.00 per hour or part thereof	8.82
5.3 Fire Fighters		40.00 per hour or part thereof	42.00 per hour or part thereof	5.00	45.00 per hour or part thereof	7.14	49.00 per hour or part thereof	8.89
6. Specialized consumable material (Standby)		Replacement cost plus 10 %	Replacement cost plus 10 %		Replacement cost plus 10 %		Replacement cost plus 10 %	
7. Humanitarian calls								
8.1 Motor vehicle accidents								
8.2 Rescues		Applicable tariff as in 5.1 - 6	Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6	
8. Spillages								
9.1 Major (Road or rail)		Applicable tariff as in 5.1 - 6	Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6	
10. Vegetation Fires		Applicable tariff as in 5.1 - 6	Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6	
11. Service rendered outside area of jurisdiction		Applicable tariff as in 5.1 - 6 plus 10 %	Applicable tariff as in 5.1 - 6 plus 10 %		Applicable tariff as in 5.1 - 6 plus 10 %		Applicable tariff as in 5.1 - 6 plus 10 %	

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
Fire SERVICES (Continued)							
12. Monitoring of incidents	Applicable tariff as in 5.1 - 6	Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6		Applicable tariff as in 5.1 - 6	
13. Certified copy of incident report	60.00 per copy	63.00 per copy	5.00	68.00 per copy	7.94	80.00 per copy	8.82
14. Sundry services and hire charges							
16.1 Use of portable plant and machinery	100.00 per hour	105.00 per hour	5.00	113.00 per hour	7.62	123.00 per hour	8.84
16.2 Damage of equipment	Cost plus 10 %	Cost plus 10 %		Cost plus 10 %		Cost plus 10 %	
16.3 Utilisation of external services	Suppliers account plus 10 %	Suppliers account plus 10 %		Suppliers account plus 10 %		Suppliers account plus 10 %	
15 Fire prevention tariff							
15.1 Renewal of licence to store petroleum	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.2 Approval of LPG installation plans	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.3 Approval of petroleum storage plans	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.4 Approval of bulk storage hazardous installation	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.5 Approval of building plans - fire protection / requirements	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.6 Inspections (Excluding Farm Land)	350.00 per hour or part thereof	368.00 per hour or part thereof	5.00	397.00 per hour or part thereof	7.89	435.00 per hour or part thereof	9.75
15.7 Reinspection	350.00 per hour or part thereof	368.00 per hour or part thereof	5.00	397.00 per hour or part thereof	7.89	435.00 per hour or part thereof	9.75
15.8 Certification of premises	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.9 Issuing of control burning permits	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
Fire SERVICES (Continued)							
15.10 Investigation	350.00 per hour or part thereof	368.00 per hour or part thereof	5.00	397.00 per hour or part thereof	7.89	435.00 per hour or part thereof	9.75
15.11 Lectures / Evacuation drills	350.00 per hour or part thereof	368.00 per hour or part thereof	5.00	397.00 per hour or part thereof	7.89	435.00 per hour or part thereof	9.75
15.12 Issuing of certificate of competency	350.00 per hour or part thereof	368.00 per hour or part thereof	5.00	397.00 per hour or part thereof	7.89	435.00 per hour or part thereof	9.75
15.13 Public Education	No charge	No charge		No charge			
15.14 Approval of rational designs	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
15.15 Approval of major hazardous installation reports	180.00 per hour or part thereof	190.00 per hour or part thereof	5.00	205.00 per hour or part thereof	7.89	225.00 per hour or part thereof	9.75
6 GANZEKRAAL (TARIFFS INCLUDING VAT)							
(a) Peak Season (15Des-15Jan - Easter & Long weekends) : Per day							
Amanzi chalets	560.00	590.00	5.36	640.00	8.47	700.00	9.38
Protea chalets	690.00	725.00	5.07	790.00	8.97	860.00	8.86
Mooimaak chalets	690.00	725.00	5.07	790.00	8.97	860.00	8.86
Breakage deposit	500.00	525.00	5.00	570.00	8.57	620.00	8.77
Caravan plots	140.00	150.00	7.14	160.00	6.67	170.00	6.25
All Tariffs includes 1 vehicle - Additional vehicle	9.00	10.00	11.11	11.00	10.00	12.00	9.09
(b) Out of Season (16 Jan - 14 Des) : Per day weekend							
Amanzi chalets	410.00	430.00	4.88	470.00	9.30	510.00	8.51
Protea chalets	540.00	570.00	5.56	620.00	8.77	670.00	8.06
Mooimaak chalets	540.00	570.00	5.56	620.00	8.77	670.00	8.06
Breakage deposit	500.00	550.00	10.00	600.00	9.09	650.00	8.33
Caravan plots	135.00	145.00	7.41	155.00	6.90	170.00	9.68
All Tariffs includes 1 vehicle - Additional vehicle per vehicle	9.00	10.00	11.11	11.00	10.00	12.00	9.09
Caravan clubs (organized)	110.00	115.00	4.55	120.00	4.35	130.00	8.33

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
GANZEKRAAL (Continued)							
(c) Out of Season (16 Jan. - 14 Des (Ex Easter & Long weekends) : Per day							
Amanzi chalets	330.00	350.00	6.06	380.00	8.57	415.00	9.21
Protea chalets	450.00	480.00	6.67	520.00	8.33	570.00	9.62
Mooimaak chalets	450.00	480.00	6.67	520.00	8.33	570.00	9.62
Breakage deposit	500.00	530.00	6.00	570.00	7.55	620.00	8.77
Caravan plots	105.00	110.00	4.76	115.00	4.55	125.00	8.70
All Tariffs includes 1 vehicle - Additional vehicle	9.00	10.00	11.11	11.00	10.00	12.00	9.09
Organized Caravan clubs	100.00	105.00	5.00	110.00	4.76	120.00	9.09
(d) Day visitor (Limited to boats with crew) : Per day							
Boat with crew and vehicle	110.00	115.00	4.55	125.00	8.70	135.00	8.00
Day visitors (fishermen)	18.50	20.00	8.11	21.00	5.00	23.00	9.52
Permit per year (fishermen)	300.00	320.00	6.67	350.00	9.38	380.00	8.57
(e) Lapa : Per function : Per day							
Lapa : Per function : 1/2 Per day	1000.00	1050.00	5.00	1140.00	8.57	1240.00	8.77
Tariffs includes 2 vehicles. Extra vehicle	700.00	740.00	5.71	800.00	8.11	870.00	8.75
(f) Conference Facilities (Tariffs per day)							
Restaurant	2050.00	2180.00	6.34	2360.00	8.26	2550.00	8.05
Small groups (max. 20 persons)	860.00	900.00	4.65	980.00	8.89	1060.00	8.16
Small groups (max. 30 persons)	1300.00	1370.00	5.38	1490.00	8.76	1610.00	8.05
Per hour (maximum 3 hours)	240.00	250.00	4.17	270.00	8.00	295.00	9.26
Kitchen	800.00	840.00	5.00	910.00	8.33	1000.00	9.89
Information centre	680.00	720.00	5.88	780.00	8.33	850.00	8.97
Conference center	1310.00	1380.00	5.34	1500.00	8.70	1620.00	8.00
Small groups (max. 20 persons)	580.00	610.00	5.17	670.00	9.84	730.00	8.96
Small groups (max. 30 persons)	840.00	890.00	5.95	970.00	8.99	1050.00	8.25
per hour (maximum 3 hours)	240.00	250.00	4.17	270.00	8.00	295.00	9.26
Braai (outdoor)	590.00	620.00	5.08	670.00	8.06	730.00	8.96
Open space beneath conference centre	160.00	170.00	6.25	180.00	5.88	195.00	8.33
Breakage deposit	500.00	550.00	10.00	600.00	9.09	650.00	8.33
(g) Personnel - Mooimaakhouses							
Out of Season	50% of tariff	50% of tariff		50% of tariff		50% of tariff	
Peak Season	100% of tariff	100% of tariff		100% of tariff		100% of tariff	
(h) Bedding (maximum 4 days) : Per day							
(i) Film Production : Per day	50.00	60.00	20.00	70.00	16.67	80.00	14.29
	-	3000.00	10.00	3300.00	10.00	3630.00	10.00
7 CONTROL OVER INLAND WATER (INCLUDING VAT)							
(a) Registration and licensing of vessels							
on inland waters : Per year							
(1) Powerboats and sailboats	210.00	230.00	9.52	250.00	8.70	270.00	8.00
(2) Rowboat and sailboards	155.00	170.00	9.68	185.00	8.82	200.00	8.11
(b) Collection costs : Per permit							
(1) Powerboats and sailboats	13.00	14.00	7.69	15.00	7.14	16.00	6.67
(2) Rowboat and sailboard	13.00	14.00	7.69	15.00	7.14	16.00	6.67

		TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
8	HALL RENTAL (INCLUDING VAT)							
	Withoogte							
	(a) Deposits : Per function	300.00	350.00	16.67	380.00	8.57	400.00	5.26
	(b) Rent : Per function	145.00	160.00	10.34	170.00	6.25	180.00	5.88
9	WATER PROVISION (All tariffs payable on Water Restrictions 10 % for 2012 / 2013)							
	(a) Bulk:							
	(1) Minimum : Per month (Bulk / Distribution)							
	Purified / Untreated water Farmers	55.00	60.00	9.09	65.00	8.33	70.00	7.69
	Purified / Untreated water Other	55.00	60.00	9.09	65.00	8.33	70.00	7.69
	(2) Bulk sales : Per kl							
	Water Sales - All Municipalities (Water Restrictions 0%)	3.14	3.45	9.97	3.97	15.00	4.69	18.00
	Water Sales - All Municipalities (Water Restrictions 5%)	3.26	3.58	9.82	4.12	15.00	4.86	18.00
	Water Sales - All Municipalities (Water Restrictions 10%)	3.39	3.72	9.73	4.28	15.00	5.05	18.00
	Water Sales - All Municipalities (Water Restrictions 15%)	3.53	3.88	9.92	4.46	15.00	5.27	18.00
	Water Sales - All Municipalities (Water Restrictions 20%)	3.69	4.06	10.03	4.67	15.00	5.51	18.00
	Water Sales - All Municipalities (Water Restrictions 25%)	3.88	4.26	9.79	4.90	15.00	5.78	18.00
	Water Sales - All Municipalities (Water Restrictions 30%)	4.09	4.49	9.78	5.16	15.00	6.09	18.00
	Water Sales - All Municipalities (Water Restrictions 35%)	4.33	4.75	9.70	5.46	15.00	6.45	18.00
	(b) Distribution:							
	Current Consumers (25 % up on Bulk)							
	Private Users							
	Water Sales - Private Users (Water Restrictions 0%)	3.93	4.32	9.97	4.96	15.00	5.86	18.00
	Water Sales - Private Users (Water Restrictions 5%)	4.08	4.48	9.82	5.15	15.00	6.07	18.00
	Water Sales - Private Users (Water Restrictions 10%)	4.24	4.65	9.73	5.35	15.00	6.31	18.00
	Water Sales - Private Users (Water Restrictions 15%)	4.41	4.85	9.92	5.58	15.00	6.58	18.00
	Water Sales - Private Users (Water Restrictions 20%)	4.61	5.08	10.03	5.84	15.00	6.89	18.00
	Water Sales - Private Users (Water Restrictions 25%)	4.85	5.33	9.79	6.12	15.00	7.23	18.00
	Water Sales - Private Users (Water Restrictions 30%)	5.11	5.61	9.78	6.45	15.00	7.62	18.00
	Water Sales - Private Users (Water Restrictions 35%)	5.41	5.94	9.70	6.83	15.00	8.06	18.00
	New Connections - 1 July 2007							
	Water Sales - Private Users (Water Restrictions 0%)	3.93	4.32	9.97	4.96	15.00	5.86	18.00
	Water Sales - Private Users (Water Restrictions 5%)	4.08	4.48	9.82	5.15	15.00	6.07	18.00
	Water Sales - Private Users (Water Restrictions 10%)	4.24	4.65	9.73	5.35	15.00	6.31	18.00
	Water Sales - Private Users (Water Restrictions 15%)	4.41	4.85	9.92	5.58	15.00	6.58	18.00
	Water Sales - Private Users (Water Restrictions 20%)	4.61	5.08	10.03	5.84	15.00	6.89	18.00
	Water Sales - Private Users (Water Restrictions 25%)	4.85	5.33	9.79	6.12	15.00	7.23	18.00
	Water Sales - Private Users (Water Restrictions 30%)	5.11	5.61	9.78	6.45	15.00	7.62	18.00
	Water Sales - Private Users (Water Restrictions 35%)	5.41	5.94	9.70	6.83	15.00	8.06	18.00

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
Water (Continued)							
Misverstand pipeline							
Untreated water - (Water Restrictions 0%)	2.24	2.42	8.04	2.78	15.00	3.28	18.00
Untreated water - (Water Restrictions 5%)	2.32	2.54	9.48	2.92	15.00	3.45	18.00
Untreated water - (Water Restrictions 10%)	2.44	2.69	10.25	3.09	15.00	3.65	18.00
Untreated water - (Water Restrictions 15%)	2.59	2.84	9.65	3.27	15.00	3.85	18.00
Untreated water - (Water Restrictions 20%)	2.75	3.02	9.82	3.47	15.00	4.10	18.00
Untreated water - (Water Restrictions 25%)	2.93	3.22	9.90	3.70	15.00	4.37	18.00
Untreated water - (Water Restrictions 30%)	3.14	3.45	9.87	3.97	15.00	4.68	18.00
Untreated water - (Water Restrictions 35%)	3.38	3.72	10.06	4.28	15.00	5.05	18.00
Rooi Karoo							
Water Sales - Private Users 1 : 0 - 42 kl	2.24	2.42	8.04	2.78	15.00	3.28	18.00
Water Sales - Private Users 1 : Above 42 kl		10.00		11.50	15.00	13.60	18.26
Water Sales - Private Users 2 : 0 - 84 kl	2.24	2.42	8.04	2.78	15.00	3.28	18.00
Water Sales - Private Users 2 : Above 84 kl		10.00		11.50	15.00	13.60	18.26
Water Sales - Private Users 3 : 0 -126 kl	2.24	2.42	8.04	2.78	15.00	3.28	18.00
Water Sales - Private Users 3 : Above 126 kl		10.00		11.50	15.00	13.60	18.26
Water Sales - Private Users 4 : 0 -168 kl	2.24	2.42	8.04	2.78	15.00	3.28	18.00
Water Sales - Private Users 4 : Above 168 kl		10.00		11.50	15.00	13.60	18.26
Water Sales - Private Users 5 : 0 -210 kl	2.24	2.42	8.04	2.78	15.00	3.28	18.00
Water Sales - Private Users 5 : Above 210 kl		10.00		11.50	15.00	13.60	18.26
Rooi Karoo - Water Restrictions							
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 0%)	2.24	2.42	8.04	2.78	14.88	3.45	24.10
Water Sales - Private Users 1 : Above 42 kl (Restrictions 0 %)		10.00		11.50	15.00	13.60	18.26
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 5%)	2.32	2.54	9.48	2.92	14.96	3.45	18.15
Water Sales - Private Users 1 : Above 42 kl (Restrictions 5 %)		10.50		12.10	15.24	14.30	18.18
Water Sales - Private Users 1,2,3,4 & 5 : (Water Restrictions 10%)	2.44	2.69	10.25	3.09	14.87	3.65	18.12
Water Sales - Private Users 2 : Above 84 kl (Water Restrictions 10 %)		11.00		12.65	15.00	14.95	18.18
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 15 %)	2.59	2.84	9.65	3.27	15.14	3.85	17.74
Water Sales - Private Users 3 : Above 126 kl (Restrictions 15 %)		11.50		13.25	15.22	15.65	18.11
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 20%)	2.75	3.02	9.82	3.47	14.90	4.10	18.16
Water Sales - Private Users 4 : Above 168 kl (Restrictions 20 %)		12.00		13.80	15.00	16.30	18.12
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 25 %)	2.93	3.22	9.90	3.70	14.91	4.37	18.11
Water Sales - Private Users 5 : Above 210 kl (Restrictions 25 %)		12.50		14.40	15.20	17.00	18.06
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 30 %)	3.14	3.45	9.87	3.97	15.07	4.68	17.88
Water Sales - Private Users 5 : Above 210 kl (Restrictions 30 %)		13.00		14.95	15.00	17.65	18.06
Water Sales - Private Users 1,2,3,4 & 5 : (Restrictions 35 %)	3.38	3.72	10.06	4.28	15.05	5.05	17.99
Water Sales - Private Users 5 : Above 210 kl (Restrictions 35 %)		13.50		15.50	14.81	18.30	18.06
(3) EXCEEDING CALCULATION :							
ADDITIONAL PER MONTH	Monthly use that exceeds quota =			Exceeding tariff of current month			

	TARIFF 2011 / 2012 R / C	TARIFF 2012 / 2013 R / C	% INCREASE	TARIFF 2013 / 2014 R / C	% INCREASE	TARIFF 2014 / 2015 R / C	% INCREASE
Water (Continued)							
(c) Meter connections : Per connection (Bulk Distribution)							
12 mm	2400.00	2500.00	4.17	2700.00	8.00	3024.00	12.00
20 mm	2630.00	2800.00	6.46	3024.00	8.00	3386.88	12.00
25 mm	2950.00	3000.00	1.69	3240.00	8.00	3628.80	12.00
40 mm	3600.00	3600.00	-	3888.00	8.00	4354.56	12.00
50 mm	5350.00	5600.00	4.67	6048.00	8.00	6773.76	12.00
80 mm	8000.00	8700.00	8.75	9396.00	8.00	10523.52	12.00
100 mm	8200.00	9000.00	9.76	9720.00	8.00	10886.40	12.00
150 mm	16500.00	18000.00	9.09	19440.00	8.00	21772.80	12.00
200 mm	24000.00	26000.00	8.33	28080.00	8.00	31449.60	12.00
250 mm	42200.00	42200.00	-	45576.00	8.00	51045.12	12.00
(d) Meter connections : Per connection (DMA)	Actual cost +20%	Actual cost +20%		Actual cost +20%		Actual cost +20%	
(e) Waterworks (Database) : Per month	1000.00	1000.00	-	1000.00	-	1000.00	-
(f) Meter testing On request of the user	Actual cost +20%	Actual cost +20%		Actual cost +20%		Actual cost +20%	
(g) Reconnetions (For every disconnection and later reconnection)	290.00	300.00	3.45	320.00	6.67	360.00	12.50
(d) Electricity							
Household:Per unit	0.64	0.70	9.37	0.81	15.71	0.97	19.75
Reconnetions (For every disconnection and later reconnection)		300.00	-	325.00	8.33	355.00	9.23
(e) Sanitation							
(1) Refuse removal : Per month	35.00	38.00	8.57	42.00	10.53	47.00	11.90
(2) Flush sanitation (per point) : Per month	42.00	46.00	9.52	51.00	10.87	57.00	11.76

WEST COAST DISTRICT MUNICIPALITY: CAPITAL BUDGET 2012 - 2015

	Expected Useful Life	2008/2009 Audited Outcome	2009/2010 Audited Outcome	2010/2011 Audited Outcome	Current Year 2011/2012		2012 / 2015 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Budget Year 2012 / 2013	Budget Year 2013 / 2014	Budget Year 2014 / 2015
	R	R	R	R	R	R	R	R	R
Land									
Developed Land	-	-	-	-	-	-	-	-	-
Undeveloped Land	-	52 710	4 335 300	-	-	-	-	-	-
Other Structures (Infrastructure)									
Electricity Supply / Reticulation	25	250 132	-	-	-	-	-	-	-
Transformers	25	-	-	-	-	-	-	-	-
Lines Overhead	30	-	-	-	-	-	-	-	-
Cables	20	-	39 369	-	-	-	-	-	-
Mini Sub Stations	30	-	-	-	-	-	-	-	-
Roads Paved Surface	30	-	4 101 586	3 335 545	-	-	-	-	-
Water Meters	10	316 694	28 116	-	-	-	-	-	-
Water Supply / Reticulation	30	23 176 861	30 130 159	4 593 662	20 000 000	-	41 900 000	132 400 000	53 500 000
Water Telemetry	15	-	-	-	-	-	-	-	-
Dams Structure Concrete	80	-	-	1 590 961	-	-	-	-	-
Dams Structure Earth	30	-	-	-	-	-	-	-	-
Dams Mechanical and Electrical	15	-	-	-	-	-	-	-	-
Pumpstations Structure	55	1 469 200	177 833	1 155 920	-	-	-	-	-
Pumpstations Electrical	15	-	98 488	-	-	-	-	-	-
Pumpstations Mechanical	15	-	-	-	-	-	-	-	-
Pumpstations Perimeter Protection	10	-	-	-	-	-	-	-	-
Reservoir Structure	30	8 564 457	8 547 292	36 827 737	3 000 000	-	-	37 250 000	60 000 000
Reservoir Electrical	15	-	-	-	-	-	-	-	-
Reservoir Mechanical	15	-	-	-	-	-	-	-	-
Reservoir Perimeter Protection	10	-	-	-	-	-	-	-	-
Water Purification Structure	30	111 551	-	45 000	-	-	-	-	-
Water Purification Electrical	15	-	-	-	-	-	-	-	-
Water Purification Mechanical	15	-	-	-	-	-	-	-	-
Water Purification Perimeter Protection	10	-	-	-	-	-	-	-	-
Water Purification Meter	10	-	31 543	-	-	-	-	-	-
Sewers / Reticulation	30	4 386 751	3 634 353	2 430 033	3 900 000	-	-	-	-
Waste Purification Structure	30	-	-	1 956 263	-	-	-	-	-
Waste Purification Mechanical	15	-	-	-	-	-	-	-	-
Landfill Site	15	759 189	539 432	-	-	-	-	-	-
		39 034 835	47 328 171	51 935 121	26 900 000	-	41 900 000	169 650 000	113 500 000
Buildings									
Residences (Personnel)	30	-	30	-	-	-	-	-	-
Clinics and Community Health	30	-	-	-	-	-	-	-	-
Community Centres	30	-	4 032 339	1 666 591	-	-	-	-	-
Fire Stations	30	11 723 674	5 279 428	-	-	-	-	-	-
Hospitals and Ambulance Stations	30	-	30	-	-	-	-	-	-
Laboratories	30	-	30	-	-	-	-	-	-
Office Buildings	30	-	1 250 000	-	25 140	-	-	-	-
Public Parking	30	-	30	-	-	-	-	-	-
Stadiums	30	-	30	-	-	-	-	-	-
Warehouses	30	-	30	-	-	-	-	-	-
Sport and Recreational Facilities	30	838 703	285 303	-	-	-	-	-	-
Non Residential Perimeter Protection	30	172 909	150 000	-	-	-	-	-	-
Ablution / Public Facilities	30	-	263 303	-	-	-	-	-	-
Workshops / Storerooms	30	1 395 835	-	-	-	-	-	-	-
Markets / Shops	30	-	30	-	-	-	-	-	-
		14 131 121	11 260 583	1 666 591	25 140	-	41 900 000	169 650 000	113 500 000
Total carried forward		53 165 956	58 641 464	57 937 012	26 925 140	-			

WEST COAST DISTRICT MUNICIPALITY: CAPITAL BUDGET 2012 - 2015

	Expected Useful Life	2008/2009 Audited Outcome	2009/2010 Audited Outcome	2010/2011 Audited Outcome	Current Year 2011/2012		2012 / 2015 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Budget Year 2012 / 2013	Budget Year 2013 / 2014	Budget Year 2014 / 2015
Total brought forward		R 53 165 956	R 58 641 464	R 57 937 012	R 26 925 140	-	R 41 900 000	R 169 650 000	R 113 500 000
Other Assets									
Audiovisual Equipment	5	-	144 575	69 488	-	-	-	-	-
Domestic Equipment	3	-	27 414	1 535	-	-	-	-	-
Electrical Wire and Power Distribution	5	-	13 704	5 760	-	-	-	-	-
Emergency / Rescue Equipment	5	-	184 363	12 768	-	-	-	-	-
Elevator Systems	15	-	15	-	-	-	-	-	-
Fire Fighting Equipment	3	-	1 484 924	482 975	R 1 001 000	-	R 965 500	R 3 100 000	R 3 250 000
Gardening Equipment	2	-	17 996	8 577	-	-	-	-	-
Kitchen Appliances	5	-	220 235	29 856	R 53 480	-	-	-	-
Laboratory Equipment	5	-	90 898	95 752	-	-	-	-	-
Medical and Allied Equipment	5	-	49 884	-	-	-	-	-	-
Pumps / Plumbing	5	-	73 559	218 218	-	-	-	-	-
Radio Equipment	5	-	843 047	-	R 267 400	-	R 100 000	-	-
Road Construction and Maintenance	10	-	18 547	-	-	-	-	-	-
Security Equipment and Systems	3	-	93 294	R 9 428	R 477 300	-	-	-	-
Survey Equipment	5	-	3 941	-	-	-	-	-	-
Telecommunication Equipment	3	-	4 778	-	-	-	-	-	-
Workshop Equipment and Loose Tools	5	-	157 778	R 45 872	R 1 000	-	-	-	-
Air Conditioners	5	-	207 810	R 58 033	R 22 000	-	R 15 000	R 20 000	R 20 000
Cutlery and Crockery	5	-	10 751	-	R 180	-	-	-	-
Domestic and Hostel Furniture	10	-	9 455	-	R 150 000	-	-	-	-
Office Equipment	5	-	52 437	R 21 590	R 33 000	-	R 300 000	R 440 000	R 410 000
Other Plant	5	R 1 931 586	-	R 587 003	R 1 735 000	-	R 1 450 000	R 4 005 000	R 4 505 000
Irrigation System	5	-	-	-	-	-	-	-	-
Other Assets	5	R 4 929 956	-	R 13 288	R 5 300	-	-	-	-
Office Furniture	5	-	R 1 656 126	R 178 421	R 13 900	-	R 20 000	R 100 000	R 110 000
Paintings Sculptures and Ornaments	5	-	5	-	-	-	-	-	-
Computer Hardware	3	-	R 1 123 056	R 230 654	R 125 600	-	R 35 000	R 140 000	R 185 000
Cycles	5	-	5	-	-	-	-	-	-
Motor Vehicles	7	R 936 094	R 1 420 686	R 2 958 642	-	-	R 980 000	R 4 800 000	R 5 150 000
Trailers and Accessories	7	-	325 662	-	-	-	-	-	-
Trucks	7	R 11 410 838	R 3 313 085	-	-	-	-	-	-
		R 19 208 474	R 11 548 030	R 5 027 860	R 3 885 160	-	R 3 865 500	R 12 605 000	R 13 630 000
Total		R 72 374 430	R 70 189 494	R 62 964 872	R 30 810 300	-	R 45 765 500	R 182 255 000	R 127 130 000

Funding Sources									
External Financing Fund		R 30 500 000	R 36 718 362	R 35 000 000	-	-	R 30 000 000	R 113 750 000	R 113 500 000
Surplus		-	-	-	R 2 330 300	-	R 6 765 500	R 15 505 000	R 13 630 000
Accumulated Surplus		R 41 874 430	R 28 353 897	R 27 964 872	R 28 480 000	-	-	-	-
RBIG Grant		-	R 5 117 000	-	-	-	R 9 000 000	R 53 000 000	-
Other Grants		-	-	-	-	-	-	-	-
Total		R 72 374 430	R 70 189 259	R 62 964 872	R 30 810 300	-	R 45 765 500	R 182 255 000	R 127 130 000

Summary of Expenditure/Income Budgets/Balances by Sub-section for a selected year - Provisional Budget Only
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SAW	GENERAL EXPENSES	REPAIRS & MAINT.	CAPITAL CHARGES	CONTRIBU TIONS	VAN	Gross Expend.	Nett Expend.	INCOME	Surplus/ Deficit	APPROPRI ATIONS	Nett Surplus/ Deficit
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Local Auth Total:
 Metropolitan Area : WESTCOAST DISTRICT COUNCIL
 Fund : EXECUTIVE & COUNCIL

COUNCIL GEN. EXPEN						5618150	5618150	5618150	5618150	5618150
4371860	1192290		54000							
MUNICIPAL MANAGER						5317480	5317480	1000000-	4317480	4317480
2706880	2576600	10000	24000							
TOURISM						2283250	2283250	10000-	2273250	2273250
1260760	1021590		900							
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8339500	4790480	10000	78900			13218880	13218880	1010000-	12208880	12208880
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Fund : FINANCE & ADMINISTRATION

GRANTS / OTHER INC						5200000	5200000	69074000-	63874000-	63874000-
500000			4700000							
ADMINISTRATION						7632630	7632630	30000-	7602630	7602630
3073020	1753240	160100	2646270							
CONTRIBUTION & GRA						2900000	2900000	2000000-	900000	900000
2900000										
FINANCE						5428990	5428990	1255400-	4173590	4173590
3609750	1365020	30460	423760							
LAND AND BUILDINGS						3394940	3394940	1269690-	2125250	2125250
736110	472020	551100	1635710							
LOCAL BODIES SECTI						1000000	1000000	10000000-	9000000	9000000
1000000										
TRAINING						2000000	2000000	400000-	1600000	1600000
2000000										
INFORMATION TECHNO						1824500	1824500	1824500	1824500	1824500
695300	929200	200000								
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8114180	10919480	941660	4705740	4700000		29381060	29381060	84029090-	54648030-	54648030-
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Fund : COMMUNITY & SOCIAL SERVICES

ENVIRONMENTAL HEAL						16745810	16745810	5432400-	11313410	11313410
14382310	2206840	25000	131660							
PUBLIC AMENITY						3834060	3834060	2556040-	1278020	1278020
1693070	1189100	837800	114090							
FIRE SERVICES						22374460	22374460	4863000-	17511460	17511460
13686230	2645340	980000	5062890							

Summary of Expenditure/Income Budgets/Balances by Sub-section for a selected year - Provisional Budget Only

GENERAL REPAIRS CAPITAL CONTRIBU VAN Gross Nett INCOME Surplus/ APPROPRI Nett
SAW EXPENSES & MAINT. CHARGES TIONS Expend. Expend. Deficit ATIONS Surplus/ Deficit

Local Auth Total:
Metropolitan Area : WESTCOAST DISTRICT COUNCIL
Fund : COMMUNITY & SOCIAL SERVICES

DISASTER MANAGEMENT									
1039890	1569860	65300	73170		2748220	2748220	400000-	2348220	2348220
DEVELOPMENT									
1948800	1272230				3221030	3221030	54000-	3167030	3167030
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32750300	8883370	1908100	5381810		48923580	48923580	13305440-	35618140	35618140

Fund : TECHNICAL SERVICES

HOUSING 403480 8600 805320 1217400 1217400 1523490- 306090- 306090-

ELECTRICITY

23741850 32523160 56906560 26769840 3000000 8450000 151391410 151391410 152980530- 1589120- 1589120

Fund : AGENCIES

PLANT

INDIRECT

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72945830 57116490 59766320 36936290 7700000 8450000 242914930 242914930 251325060- 8410130- 8410130
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Summary of Expenditure/Income Budgets/Balances by Sub-section for a selected year - Provisional Budget Only
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Local Auth Total:
Metropolitan Area : WESTCOAST DISTRICT COUNCIL
Fund : AGENCIES

===== 72945830 57116490 59766320 36936290 7700000 8450000 242914930 242914930 251325060- 8410130- 8410130- =====

* End of Report: West Coast District Mun. *

PROFESSIONAL SERVICES

Vote Number	Department	Strategic Service	Amount R	Amount R
11008160	Municipal Manager			2,020,000
	IDP strategies update / revise	Strategies	500,000	
	Performance Management-Shared Support Regin.	Good Governance	50,000	
	REDS facilitation and co-ordination	Economic Development	400,000	
	Shared Support Funding Local Government	Good Governance	1,000,000	
	Employee satisfaction survey	MTID	30,000	
	PMS / Staff morale programme	MTID	40,000	
11040160	Water (Serwitute)	Service Delivery		1,000,000
11041160	Planning Wast & Projects			420,000
	Spacial Development Framework	Service Delivery	420,000	
11033160	Disaster Management			400,000
	Update Disaster Management Plan / Risk Assessement	Strategies	400,000	
11001160	Adminstration			90,000
Tania	Occupational Health Survey and Risk Anaysis		30,000	
	Occupational Health Doctor		10,000	
	HIV Program	By Dev. & Projekte	50,000	
				3,930,000

PROJECTS

Vote Number	Department	Strategic Service	Amount R	Amount R
11008035	Municipal Manager			75,000
	Inter Government Relation Support Good Governance / Public participation	Good Governance Good Governance	25,000 50,000	
11024035	Environmental Health			600,000
	Education / Awareness (Arborday trees / Env. Cleanups / marine week.) Estaurt Management ICM Act Chapter 4 Coastal Management Function ICM Act. Alien Vegetation removal and Cleanups GCBC Greater Cederberg (Biodiversity Corridor Initiative)	Social Economic Dev. Good Governance Good Governance Social Economic Dev. Good Governance	60,000 150,000 150,000 190,000 50,000	
11044035	Development			550,000
Melonice	Early Childhood Development Youth Development Child Protection Culture Sport HIV / AIDS Elderly Support Teenage Pregnancy Disability	Poverty	80,000 100,000 80,000 50,000 80,000 40,000 40,000 40,000 40,000	
11001035	Administration			78,000
Tania	Sertifikaat uitdelings Training Roadshow Skills Audit Kapasiteitsbou B-Mun.(Posbes., evaluerings , prestasieb.) Health and Wellness Day	Good Governance Good Governance Good Governance Good Governance Poverty	5,000 8,000 5,000 50,000 10,000	
TOTAL PROJECTS				1,303,000

EVENTS

11044064	Development			280,000
	Old Age Care:Golden Games People Alchol Syndrome 365 Days of Activism Drug Abuse	Social Economic Dev. Social Economic Dev. Social Economic Dev. Social Economic Dev.	50,000 50,000 90,000 90,000	
TOTAL EVENTS				280,000

EXHIBITIONS

11010065	Tourism			420,000
Kiewiet	Get Away Expo Beeld Expo Indaba Namibia Expo Welcome Campaign International Roadshow Education Tourism Officials SMME Showcase	Tourism	35,000 42,000 160,000 50,000 3,000 70,000 30,000 30,000	
TOTAL EXHIBITIONS				420,000

Division of Revenue Bill - 2012

Page	Vote Number	Object	Municipal Financial Years		
			2012 / 2013	2013 / 2014	2014 / 2015
			R	R	R
188	11036523 / 310567001	Local Govern. Fin.Management Grant	1,250,000	1,250,000	1,250,000
199	11040523 / 11040299	DWAF (Water Service Operation)	303,000	-	-
		DWAF (Water Service Operation)	300,000		
188	11046299 / 11046523	MSIG (Municipal Systems Improv.Prog. Pims)	1,000,000	900,000	950,000
			2,853,000	2,150,000	2,200,000
310	11000523	Equitable Share (RSC Levies)	61,074,000	62,906,000	64,792,000
310	11027523 / 310565801	Equitable Share	8,926,000	9,305,000	10,162,000
253	11046523/11046299	Regional Bulk Infrastructure (Water)	9,000,000	53,000,000	-
			79,000,000	125,211,000	74,954,000
		Total Division of Revenue Bill	81,853,000	127,361,000	77,154,000
		GRAND TOTAL	81,853,000	127,361,000	77,154,000
		ALLOCATION TO VOTES			
		Equitable Share			
11000523		RSC Levies	61,074,000	62,906,000	64,792,000
11024523		Equitable Share :	8,926,000	9,305,000	10,162,000
11032523		Environmental Health	4,463,000	4,652,500	5,081,000
11046523/11046299		Fire Services	4,463,000	4,652,500	5,081,000
11036523		Local Bodies Section	10,000,000	53,900,000	950,000
11040523		Fin.Management Grant	1,250,000	1,250,000	1,250,000
		Water	603,000	-	
		GRAND TOTAL	81,853,000	127,361,000	77,154,000